

MISSISSIPPI DIVISION OF MEDICAID

Eligibility Policy and Procedures Manual

CHAPTER 200 - Income

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200.01 INCOME FROM INDIVIDUAL INTERESTS IN INDIAN TRUST OR RESTRICTED LANDS

Income which is Excluded

Certain types of Tribal per capita payments and other types of Tribal income are excluded from consideration as income per Public Law 98-64 (the Per Capita Act) and 45 CFR section 233.20(a)(4)(ii)(e). This law and implementing regulations specify that per capita distribution of all funds held in trust by the Secretary of the Interior for members of an Indian Tribe are excluded from consideration as income (and resources) for Medicaid and the Children's Health Insurance Program.

In addition, monies received by Indians from the lease or sale of natural resources, and rent or lease income resulting from exercise of federally-protected rights on excluded Indian property is not income, but is considered to be an excluded resource in the month that the money is received.

The \$2,000 annual exclusion allowed since January 1, 1994, to monies derived from individual interests in Indian trusts or restricted land is no longer applicable since all such payments are considered a converted asset rather than income.

Income Which is Not Excluded

Also according to Public Law 98-64, local Tribal funds that a Tribe distributes to individuals on a per capita basis, but which have not been held in trust by the Secretary of the Interior (e.g., Tribally managed gaming revenues) are not excluded. Therefore, these types of funds are considered countable income.